IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SEVENTEENTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 21026 of 2004

Between:

M/s ESPI Plastic Pipe Industries Nandyal -518 502,Kurnool District
rep. by its Authorised Signatory Mr.P.V.Satyanarayana Murthy.

..... PETITIONER

AND

1 The Commercial Tax Officer-I Nandyal, Kurnool District.
2 The Deputy Commissioner (CT) Kurnool Division, Kurnool.
3 The Addl.Commissioner (CT) Legal Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LV(3)2105/2004 dated 23.10.2004 as arbitrary, unreasonable and unjustified and consequently restrain the 1st respondent from collecting the disputed tax of Rs.25,63,453/- and Rs.37,62,589/- for the assessment years 1997-98 and 1998-99 pending disposal of the appeals in T.A.Nos.322 and 323 and 2004 before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court, at the stage of admission, made the following :

ORDER: (per BN,J)

Heard the learned counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

Pending appeals, the petitioner filed applications seeking stay of the recovery, which has been declined. It is submitted that out of the disputed tax liability, the petitioner has already deposited some amounts. Therefore, in the interest of justice, we direct that there shall be stay of recovery till disposal of appeals, subject to deposit of half of the total liability minus the amounts, if any, already deposited by the petitioner, within a period of six weeks from today. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeals, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeals.

Writ Petition is accordingly disposed of. No costs.

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BILAL NAZKI,J

Dated:17-11-2004

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S.ANADA REDDY,J

GJ

To

1 The Commercial Tax Officer-I Nandyal, Kurnool District.
2 The Deputy Commissioner (CT) Kurnool Division, Kurnool.
3 The Addl.Commissioner (CT) Legal Andhra Pradesh, Nampally, Hyderabad.

4 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court of A.P., Hyderabad.(OUT).

5 Two C.D. copies.